Exhibit 8
N

EXPENSE GUIDELINES

POWERFORCE MARKET MANAGERS

It shall be the policy of Powerforce to reimburse all employees for out-of-pocket expenses incurred while completing their job responsibilities. The guidelines for reimbursement are as follows:

All lodging and meal expense for out-of-town overnight travel will be reimbursed. Employees will be expected to lodge in "safe" neighborhoods and stay at mid-range hotels such as Ramada Inns, Hampton Inns, Howard Johnson's, Holiday Inns (not Crown Plazas) or the equivalent standard of motels. Usually the rates for these hotels or motels range from $50 - $75 per night. So called "luxury" accommodations such as Hyatts, Marriotts, Hiltons and others will not be approved for reimbursement. The only time this may vary is when you are completing a number of interviews and then the guidelines provided for face-to-face interviews are to be followed.

It is recognized that everyone consumes and desires different amounts and types of food. Therefore all "reasonable" requests for meal reimbursement will be approved. As a guideline, however, breakfast meals should be limited to $5.00 - $7.00; lunch $6.00 - $8.00; and dinner $10 - $15.00. Original receipts must be obtained and submitted with your reports for all reimbursed expenses. Powerforce will not reimburse entertainment expense (including in-room video movies), laundry and/or cleaning expense unless you are requested to be away from your home town for more than 7 consecutive days, articles of clothing and/or accessories, breakage of eyeglasses, loss of contact lens, etc., or casualty losses such as loss of wallets, purses, luggage jewelry and other personal effects.

When travel necessitates airline usage, Powerforce expects you to utilize the most inexpensive airline available. Use of preferred airlines should only be considered when the cost is the same. Try to plan your schedules and visits with as much lead time as possible to take advantage of advance purchase discounts.

Use of your personal automobile will be reimbursed at the rate of $.28 per mile for all miles driven in the completion of your responsibilities. Tolls, parking and other related expenses that exceed $3.00 will require receipts.

Telephone, postage, copy cost and other related office expenses will be reimbursed. Any office expenditure that exceeds $25 must be approved by your manager. Receipts are to be submitted for any expense that exceeds $3.00. A copy of your telephone bill, with business calls circled, will serve as a receipt for telephone expense. If your phone is listed under the Powerforce name, the entire bill must be submitted.

Entertainment of clients or employees should be minimal and carefully considered and the restaurants should not be extravagant. On the receipts and expense reports, list the name(s) of the individuals and purpose of meeting.

These are guidelines and if you have specific questions, contact your manager for clarification.

2040558394

Source: https://www.industrydocuments.ucsf.edu/docs/qkgm0004